

## Sales Tax Exceptions & Exemptions

(\$ in Thousands based on 6 cent rate)

<b><i>Specific Uses Not Taxed</i></b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
Production Exemption Equip.	\$100,296	\$105,365	\$111,220
Production Exemption Supplies	75,924	79,762	84,194
Irrigation Equipment & Supplies	3,551	3,640	3,731
Pollution Control Equipment	11,079	10,412	10,371
Broadcast Equipment	2,320	2,437	2,573
Publication Equipment	149	156	165
Commercial Aircraft	1,890	1,890	1,890
Railroad Rolling Stock & Remfg	2,550	2,550	2,550
Interstate Trucks	6,815	6,969	7,297
Out-of-State Contracts	3,866	4,062	4,288
Trade-in Value	29,094	29,753	31,150
Sales of Bus. or Bus. Assets	1,835	1,928	2,035
Food Stamps/WIC	7,604	7,930	8,263
Motor Vehicles used Outside ID	16,251	16,619	17,399
Donation Real Prop. to ID Gov't	4	4	4
Incidental Sales Tangible Prop	12	12	12
Lodging, Eating, Drinking Place	76	78	81
School Lunches & Senior Meals	3,395	3,529	3,645
Driver's Education Automobiles	39	39	39
Ski Lifts & Snowgrooming Equip	600	600	600
Clean Rooms	480	480	480
Alternative Electricity-Prod. Equip	2,550	2,550	2,550
Research & Development Equip	7,200	7,200	7,200
Other	433	3,042	3,759
<b><i>Total Specific Uses Not Taxed</i></b>	<b>\$278,013</b>	<b>\$291,007</b>	<b>\$305,496</b>

<b><i>Goods Not Taxed</i></b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
Motor Fuels	\$164,693	\$158,936	\$161,905
Heating Materials	5,275	5,017	4,987
Utility Sales	82,946	85,435	87,998
Used Mobile Homes	2,760	2,760	2,760
Prescrip. & Durable Med. Equip	57,483	63,628	72,863
Funeral Caskets	1,244	1,281	1,320
Containers	35	36	38
Nonprofit Literature	128	130	133
Official Documents	63	65	66
Bullion & Idaho Medallion	560	560	560
New Mfd Homes & Modular Bldg	2,194	2,284	2,373
Telecommunication Equipment	1,164	1,280	1,409
<b><i>Total Goods Not Taxed</i></b>	<b>\$318,545</b>	<b>\$321,412</b>	<b>\$336,412</b>

## Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands based on 6 cent rate)

<b><i>Services Not Taxed</i></b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
Construction	\$161,510	\$159,512	\$155,756
Agricultural & Industrial Svcs	2,884	2,939	2,994
Transportation Services	33,761	35,127	36,798
Information Services	73,188	74,601	76,039
Repairs	45,507	47,724	50,116
Professional Services	163,685	171,661	180,267
Business Services	121,751	127,684	134,085
Personal Services	9,980	10,467	10,991
Health & Medical Services	332,742	351,810	372,717
Social Services	55,642	58,830	62,327
Educational Services	32,717	34,311	36,032
Lottery & Pari-Mutuel Betting	9,891	10,232	10,586
Media Measurement Svcs	63	65	66
Misc. Services & Range Fees	2,653	2,782	2,922
<b><i>Total Services Not Taxed</i></b>	<b>\$1,045,974</b>	<b>\$1,087,745</b>	<b>\$1,131,696</b>

<b><i>Entities Not Taxed</i></b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>
Educational Inst. Purchases	\$9,593	\$9,847	\$10,131
Hospital Purchases	21,882	23,135	24,510
Health Entity Purchases	371	385	403
Canal Company Purchases	954	969	987
Forest Protective Assoc. Purch.	42	43	43
Food Bank Purchases	265	275	288
State & Local Gov. Purchases	32,222	32,598	32,708
INEEL R&D Purchases	4,888	5,043	5,282
Motor Vehicle Pur. by Relatives	1,907	1,950	2,042
Sales by 4H & FFA Clubs	28	28	28
Non-Retail Sales & Clothier	3,031	3,148	3,293
Sales by Indian Tribes on Res	4,880	5,021	5,225
Meals & Other Sales, Churches	772	801	838
Sales by Outfitters & Guides	16	16	16
Sales via Vending Machines	2,422	2,526	2,632
Auto Manufacturers' Rebates	629	643	674
Volunteer Fire Depts & EMS	173	179	188
Senior & Independ Living Ctrs.	46	48	50
Other Charitable Services	27	27	30
Museums	188	195	205
<b><i>Total Entities Not Taxed</i></b>	<b>\$84,336</b>	<b>\$86,877</b>	<b>\$89,573</b>
<b><i>Total Exceptions &amp; Exemption:</i></b>	<b>\$1,726,868</b>	<b>\$1,787,041</b>	<b>\$1,863,177</b>

Source: General Fund Revenue Book FY 2008, Division of Financial Management